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Return of Organization Exempt From Income Tax

2004

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

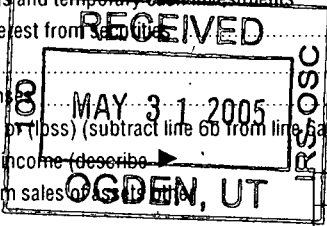
Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements.

Form 990 header section including: A For the 2004 calendar year, or tax year beginning and ending; B Check if applicable; C Name of organization (AMERICAN CORN GROWERS ASSOCIATION); D Employer identification number (52-1513597); E Telephone number (2028350330); F Accounting method (X Cash); G Website (WWW.ACGA.ORG); J Organization type (X 501(c)(6)); L Gross receipts (345319).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns: Description, Sub-description, Amount, Total. Rows include: 1 Contributions (318450), 2 Program service revenue, 3 Membership dues (22362), 6a Gross rents, 8a Gross amount from sales (OGDEN, UT), 9 Special events, 10a Gross sales of inventory, 11 Other revenue (4507), 12 Total revenue (345319), 13 Program services (241853), 14 Management and general (104870), 17 Total expenses (346723), 18 Excess or deficit (-1404), 19 Net assets at beginning (11301), 20 Other changes (0), 21 Net assets at end (9897).



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Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	100000.	62000.	38000.	0.
26	Other salaries and wages	29468.	29468.		
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees	3865.		3865.	
32	Legal fees				
33	Supplies	11817.		11817.	
34	Telephone	6245.		6245.	
35	Postage and shipping	707.		707.	
36	Occupancy	20007.		20007.	
37	Equipment rental and maintenance				
38	Printing and publications	6003.		6003.	
39	Travel	12226.		12226.	
40	Conferences, conventions, and meetings	7017.	7017.		
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)				
43	Other expenses not covered above (itemize):				
a	_____				
b	_____				
c	_____				
d	_____				
e	See Statement 1	149368.	143368.	6000.	
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	346723.	241853.	104870.	0.

Joint Costs. Check if you are following SOP 98-2.
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;
 (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ALTERNATIVE USES OF CORN PRODUCT	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a TO PROMOTE ALTERNATIVE USES OF CORN AND BY PRODUCTS	

(Grants and allocations \$ 318450.)	241853.
b	

(Grants and allocations \$ _____)	
c	

(Grants and allocations \$ _____)	
d	

(Grants and allocations \$ _____)	
e Other program services (attach schedule)	(Grants and allocations \$ _____)
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	241853.

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year	
Assets	45	Cash - non-interest-bearing	14761.	45	8357.
	46	Savings and temporary cash investments		46	
	47 a	Accounts receivable		47a	
	b	Less: allowance for doubtful accounts		47b	47c
	48 a	Pledges receivable		48a	
	b	Less: allowance for doubtful accounts		48b	48c
	49	Grants receivable		49	
	50	Receivables from officers, directors, trustees, and key employees		50	
	51 a	Other notes and loans receivable		51a	
	b	Less: allowance for doubtful accounts		51b	51c
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges		53	
	54	Investments - securities		54	
	55 a	Investments - land, buildings, and equipment: basis	1540.	55a	
b	Less: accumulated depreciation	1540.	55b	55c	
56	Investments - other		56	1540.	
57 a	Land, buildings, and equipment: basis		57a		
b	Less: accumulated depreciation		57b	57c	
58	Other assets (describe		58		
59	Total assets (add lines 45 through 58) (must equal line 74)	16301.	59	9897.	
Liabilities	60	Accounts payable and accrued expenses	5000.	60	
	61	Grants payable		61	
	62	Deferred revenue		62	
	63	Loans from officers, directors, trustees, and key employees		63	
	64 a	Tax-exempt bond liabilities		64a	
	b	Mortgages and other notes payable		64b	
	65	Other liabilities (describe		65	
66	Total liabilities (add lines 60 through 65)	5000.	66	0.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted		67	
	68	Temporarily restricted		68	
	69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.				
	70	Capital stock, trust principal, or current funds	0.	70	0.
	71	Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72	Retained earnings, endowment, accumulated income, or other funds	11301.	72	9897.
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	11301.	73	9897.
	74	Total liabilities and net assets / fund balances (add lines 66 and 73)	16301.	74	9897.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
77 Were any changes made in the organizing or governing documents but not reported to the IRS?
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
78 b If "Yes," has it filed a tax return on Form 990-T for this year?
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year?
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?
80 b If "Yes," enter the name of the organization
81 a Enter direct or indirect political expenditures. See line 81 instructions
81 b Did the organization file Form 1120-POL for this year?
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?
82 b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II.
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?
83 b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84 a Did the organization solicit any contributions or gifts that were not tax deductible?
84 b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85 b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85 c Dues, assessments, and similar amounts from members
85 d Section 162(e) lobbying and political expenditures
85 e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85 f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85 g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85 h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12
86 b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders
87 b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
89 b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year?
89 c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89 d Enter: Amount of tax on line 89c, above, reimbursed by the organization
90 a List the states with which a copy of this return is filed
90 b Number of employees employed in the pay period that includes March 12, 2004
91 The books are in care of
Located at
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

Table with 5 columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include Program service revenue, Membership dues and assessments (22362), and CONVENTION INCOME (4507). Subtotal (26869) and Total (26869).

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

See Statement 3

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets. All entries are N/A.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No (X)
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No (X)

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Signature and name of officer: KEITH DITTRICH, CHAIRMAN. Date: 04/29/05. Preparer's signature: MARY C KALB, CPA. Firm's name: MCDERMOTT & MILLER, P.C. Address: 404 E 25TH STREET, KEARNEY, NE 68847. Phone no: 308 234-5565.

CARL KING 210 WEST BEDFORD DIMMITT, TX 79027	CHAIRMAN EMERITUS 10	0.	0.	0.
ROBERT KOSKAN RT 2 BOX 117 WOOD, SD 57585	DIRECTOR 5	0.	0.	0.
EUGENE PAUL 45148 STATE HWY 109 DELAVAN, MN 50623	DIRECTOR 5	0.	0.	0.
LYNDEN PETER 4009 DAVIS PLACE NW #3 WASHINGTON, DC 20007	DIRECTOR 5	0.	0.	0.
JOHN ADERMANN RR 3 BOX 55 RAMSEY, IL 62080	DIRECTOR 5	0.	0.	0.
HAROLD BOB BENNETT BOX 401 HART, TX 79043	DIRECTOR 5	0.	0.	0.
JOE BREWER RT 1 BOX 198 RAMSEY, IL 62080	DIRECTOR 5	0.	0.	0.
ROGER RICHARDSON 1947 OLD FURNACE ROAD EDEN, MD 21822	DIRECTOR 5	0.	0.	0.
TOM CURL 4048 KILMARTIN DR TALLAHASSEE, FL 32308	DIRECTOR 5	0.	0.	0.
SAM DARWIN 191 DARWIN ROAD HUNTSVILLE, AL 35881	DIRECTOR 5	0.	0.	0.
LOUIS SMITH 1538 CO RD 100 FREMONT, OH 43420	DIRECTOR 5	0.	0.	0.
LARS HERSETH BOX 106 HOUGHTON, SD 57449	2ND VICE PRESIDENT 5	0.	0.	0.
CORKY JONES RT 1 BOX 17 BROWNVILLE, NE 68321	DIRECTOR 5	0.	0.	0.

AMERICAN CORN GROWERS ASSOCIATION

52-1513597

MARK KUHN 2667 240TH STREET CHARLES CITY, IA 50616	DIRECTOR 5	0.	0.	0.
MARK LOUNSBERY 48187 S DAKOTA HWY 20 REVILLO, SD 57259	DIRECTOR 5	0.	0.	0.
GALE LUSH 12374 STATE HWY 4 WILCOX, NE 68982	DIRECTOR 5	0.	0.	0.
DAN MCGUIRE 4540 OAKRIDGE CIRCLE LINCOLN, NE 68516	DIRECTOR 5	0.	0.	0.
DENNIS MITCHELL 39831 117TH ST HOUGHTON, SD 57449	DIRECTOR 5	0.	0.	0.
CHARLES PYATT 2637 FLOYD LINE STREET GREENE, IA 50636	DIRECTOR 5	0.	0.	0.
VIRGINIA SOLHIEM 25289 483RD AVE GARRETSON, SD 57030	DIRECTOR 5	0.	0.	0.
DON CLIFTON 306 WARNER ROAD MILFORD, DE 19963	DIRECTOR 5	0.	0.	0.
VIC TOMKA 14824 210 STREET CARROLL, IA 51401	DIRECTOR 5	0.	0.	0.
STEVE WATERS 29964 286TH AVENUE CARTER, SD 57580	DIRECTOR 5	0.	0.	0.
DAVID SENTER PO BOX 18157 WASHINGTON, DC 20036	DIRECTOR 5	0.	0.	0.
JOHN DITTRICH RR 2 BOX 156 MEADOW GROVE, NE 68752	POLICY ANALYST 5	0.	0.	0.
LISA MILES PO BOX 18157 WASHINGTON, DC 20036	DIRECTOR 40	38000.	0.	0.
Totals Included on Form 990, Part V		100000.	0.	0.

Form 990 Part VIII - Relationship of Activities to Statement 3
 Accomplishment of Exempt Purposes

Line	Explanation of Relationship of Activities
94	DUES PROVIDE MEANS FOR TRACKING AND MAINTAINING MEMBERSHIP INTEREST INCOME IS INCIDENTAL TO PROPER CASH MANAGEMENT OF THE ASSOCIATION'S FUNDS
95	CONVENTION PROVIDED MEANS FOR MEMBERS TO BE EDUCATED AND COMMUNICATE WITH FELLOW MEMBERS
103A	

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box **X**
 - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print	Name of Exempt Organization	Employer identification number
	AMERICAN CORN GROWERS ASSOCIATION	52-1513597
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 18157	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20036	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ▶ LARRY MITCHELL
 Telephone No. ▶ 2028350330 FAX No. ▶ _____
- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole** group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until August 15, 2005 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year 2004 or
 ▶ tax year beginning _____, and ending _____
- 2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____
- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____
- c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.